

Table T10-0272
Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 as Considered by the Senate
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Level, 2011¹
Summary Table

Cash Income Level (thousands of 2009 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase				Change (%) Points)	Under the Proposal
Less than 10	69.2	0.0	4.1	1.0	-232	-3.9	0.6
10-20	70.8	0.0	3.8	3.3	-554	-3.6	1.8
20-30	84.3	0.0	4.6	4.8	-1,036	-4.1	6.9
30-40	91.6	0.0	4.6	5.2	-1,407	-3.9	11.3
40-50	94.1	0.0	4.3	4.6	-1,646	-3.6	13.8
50-75	97.9	0.0	4.4	10.6	-2,260	-3.5	15.9
75-100	99.3	0.0	4.9	11.4	-3,452	-3.9	17.8
100-200	99.6	0.0	5.7	25.6	-6,212	-4.3	20.4
200-500	99.8	0.0	5.1	13.5	-11,202	-3.7	23.4
500-1,000	99.2	0.0	4.9	5.5	-25,024	-3.5	24.8
More than 1,000	99.7	0.0	6.8	14.3	-139,199	-4.5	29.3
All	87.0	0.0	5.1	100.0	-2,823	-4.0	19.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-7).

Number of AMT Taxpayers (millions). Baseline: 17.0

Proposal: 4.3

(1) Baseline is current law. Proposal extends all 2001 and 2003 individual income tax cuts; reduces the OASDI tax rate on employees to 4.2%; increases AMT exemption to \$74,450 for joint filers (\$48,450 for others) and allows personal non-refundable credits regardless of tentative AMT; and extends the following provisions: \$3,000 unindexed threshold for the refundable child tax credit; the \$5,000 (indexed for inflation after 2009) increase in the earned income tax credit plateau and the 45-percent credit rate for families with three or more qualifying children; the American Opportunity Tax Credit for education expenses; the above the line deduction for education expenses; the educator expense deduction; and the deduction for state and local general sales taxes. The proposal sets the effective exemption for the estate tax at \$5 million with a rate of 35 percent.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

Table T10-0272
Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 as Considered by the Senate
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Level, 2011 ¹
Detail Table

Cash Income Level (thousands of 2009 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	69.2	0.0	4.1	1.0	-232	-87.0	-0.2	0.0	-3.9	0.6
10-20	70.8	0.0	3.8	3.3	-554	-66.3	-0.5	0.3	-3.6	1.8
20-30	84.3	0.0	4.6	4.8	-1,036	-37.0	-0.5	1.7	-4.1	6.9
30-40	91.6	0.0	4.6	5.2	-1,407	-25.7	-0.4	3.1	-3.9	11.3
40-50	94.1	0.0	4.3	4.6	-1,646	-20.6	-0.2	3.7	-3.6	13.8
50-75	97.9	0.0	4.4	10.6	-2,260	-18.1	-0.1	9.9	-3.5	15.9
75-100	99.3	0.0	4.9	11.4	-3,452	-17.9	-0.1	10.8	-3.9	17.8
100-200	99.6	0.0	5.7	25.6	-6,212	-17.3	0.0	25.3	-4.3	20.4
200-500	99.8	0.0	5.1	13.5	-11,202	-13.6	0.7	17.8	-3.7	23.4
500-1,000	99.2	0.0	4.9	5.5	-25,024	-12.5	0.4	8.0	-3.5	24.8
More than 1,000	99.7	0.0	6.8	14.3	-139,199	-13.4	0.8	19.2	-4.5	29.3
All	87.0	0.0	5.1	100.0	-2,823	-17.1	0.0	100.0	-4.0	19.1

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2011 ¹

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre- Tax Income	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	
Less than 10	19,483	12.5	5,992	266	5,725	4.4	1.1	1.3	0.2
10-20	25,829	16.6	15,575	836	14,739	5.4	3.6	4.5	0.8
20-30	20,502	13.2	25,561	2,801	22,760	11.0	4.7	5.5	2.2
30-40	16,325	10.5	35,910	5,466	30,443	15.2	5.3	5.8	3.5
40-50	12,320	7.9	46,013	7,976	38,036	17.3	5.1	5.5	3.8
50-75	20,494	13.2	64,345	12,473	51,872	19.4	11.9	12.5	10.0
75-100	14,456	9.3	89,138	19,293	69,845	21.6	11.6	11.8	10.9
100-200	18,064	11.6	145,784	35,982	109,801	24.7	23.8	23.3	25.4
200-500	5,300	3.4	304,160	82,440	221,720	27.1	14.5	13.8	17.1
500-1,000	966	0.6	708,702	200,932	507,770	28.4	6.2	5.8	7.6
More than 1,000	451	0.3	3,086,398	1,042,170	2,044,228	33.8	12.6	10.8	18.3
All	155,368	100.0	71,362	16,485	54,877	23.1	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-7).

Number of AMT Taxpayers (millions). Baseline: 17.0 Proposal: 4.3

(1) Baseline is current law. Proposal extends all 2001 and 2003 individual income tax cuts; reduces the OASDI tax rate on employees to 4.2%; increases AMT exemption to \$74,450 for joint filers (\$48,450 for others) and allows personal non-refundable credits regardless of tentative AMT; and extends the following provisions: \$3,000 unindexed threshold for the refundable child tax credit; the \$5,000 (indexed for inflation after 2009) increase in the earned income tax credit plateau and the 45-percent credit rate for families with three or more qualifying children; the American Opportunity Tax Credit for education expenses; the above the line deduction for education expenses; the educator expense deduction; and the deduction for state and local general sales taxes. The proposal sets the effective exemption for the estate tax at \$5 million with a rate of 35 percent.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

Table T10-0272
Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 as Considered by the Senate
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Level, 2011 ¹
Detail Table - Single Tax Units

Cash Income Level (thousands of 2009 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	67.6	0.0	2.9	2.2	-156	-32.0	-0.2	0.9	-2.6	5.6
10-20	64.5	0.0	2.6	5.8	-357	-24.7	-0.4	3.3	-2.3	7.1
20-30	82.0	0.0	3.3	7.9	-709	-18.7	-0.3	6.3	-2.8	12.2
30-40	94.5	0.0	3.7	8.6	-1,064	-15.7	0.0	8.5	-3.0	15.9
40-50	97.9	0.0	3.3	7.0	-1,221	-13.0	0.3	8.7	-2.7	17.8
50-75	98.7	0.0	4.1	15.2	-1,994	-13.6	0.4	17.7	-3.1	20.0
75-100	99.4	0.0	4.6	10.3	-3,011	-13.3	0.3	12.3	-3.4	22.2
100-200	98.7	0.0	5.3	15.4	-5,480	-14.8	0.2	16.3	-3.9	22.5
200-500	99.7	0.0	7.1	11.5	-15,400	-17.2	-0.2	10.2	-5.0	24.3
500-1,000	99.6	0.0	8.5	5.5	-41,126	-18.2	-0.2	4.5	-5.8	25.9
More than 1,000	99.1	0.0	8.9	10.5	-170,055	-14.7	0.1	11.2	-5.6	32.3
All	80.9	0.0	4.5	100.0	-1,410	-15.5	0.0	100.0	-3.5	19.1

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2011 ¹

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre- Tax Income	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	13,628	20.1	5,912	487	5,425	8.2	3.0	3.5	1.1
10-20	15,563	22.9	15,417	1,447	13,970	9.4	8.8	10.3	3.7
20-30	10,674	15.7	25,425	3,798	21,627	14.9	9.9	10.9	6.6
30-40	7,763	11.4	35,888	6,768	29,121	18.9	10.2	10.7	8.5
40-50	5,522	8.1	45,996	9,400	36,596	20.4	9.3	9.6	8.4
50-75	7,277	10.7	63,477	14,686	48,791	23.1	16.9	16.8	17.3
75-100	3,271	4.8	88,141	22,612	65,529	25.7	10.6	10.2	12.0
100-200	2,681	4.0	140,986	37,143	103,842	26.4	13.9	13.2	16.2
200-500	715	1.1	305,431	89,515	215,917	29.3	8.0	7.3	10.4
500-1,000	127	0.2	710,485	225,427	485,058	31.7	3.3	2.9	4.7
More than 1,000	59	0.1	3,061,313	1,158,825	1,902,488	37.9	6.6	5.3	11.1
All	67,885	100.0	40,203	9,080	31,123	22.6	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-7).

(1) Baseline is current law. Proposal extends all 2001 and 2003 individual income tax cuts; reduces the OASDI tax rate on employees to 4.2%; increases AMT exemption to \$74,450 for joint filers (\$48,450 for others) and allows personal non-refundable credits regardless of tentative AMT; and extends the following provisions: \$3,000 unindexed threshold for the refundable child tax credit; the \$5,000 (indexed for inflation after 2009) increase in the earned income tax credit plateau and the 45-percent credit rate for families with three or more qualifying children; the American Opportunity Tax Credit for education expenses; the above the line deduction for education expenses; the educator expense deduction; and the deduction for state and local general sales taxes. The proposal sets the effective exemption for the estate tax at \$5 million with a rate of 35 percent.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

Table T10-0272
Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 as Considered by the Senate
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Level, 2011 ¹
Detail Table - Married Tax Units Filing Jointly

Cash Income Level (thousands of 2009 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	55.3	0.0	4.7	0.2	-229	-111.1	0.0	0.0	-4.5	-0.5
10-20	67.5	0.0	3.8	0.9	-590	-107.1	-0.2	0.0	-3.7	-0.2
20-30	77.1	0.0	5.2	2.1	-1,229	-66.6	-0.3	0.2	-4.8	2.4
30-40	80.8	0.0	5.1	2.6	-1,646	-43.6	-0.3	0.7	-4.6	5.9
40-50	85.9	0.0	4.9	2.8	-1,946	-32.2	-0.3	1.2	-4.2	8.9
50-75	96.8	0.0	4.2	7.9	-2,314	-21.6	-0.4	5.7	-3.6	12.9
75-100	99.3	0.0	5.0	11.9	-3,551	-19.7	-0.4	9.7	-4.0	16.2
100-200	99.8	0.0	5.8	32.2	-6,423	-17.9	-0.5	29.3	-4.4	20.0
200-500	99.8	0.0	4.8	16.2	-10,647	-13.1	0.9	21.4	-3.5	23.3
500-1,000	99.2	0.0	4.4	6.3	-22,670	-11.5	0.6	9.6	-3.2	24.6
More than 1,000	99.8	0.0	6.5	16.9	-131,989	-13.2	0.9	22.1	-4.4	28.7
All	90.5	0.0	5.3	100.0	-4,785	-16.6	0.0	100.0	-4.0	20.2

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2011 ¹

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre- Tax Income	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	2,458	4.0	5,127	206	4,921	4.0	0.2	0.2	0.0
10-20	4,484	7.4	15,988	551	15,438	3.4	1.0	1.3	0.1
20-30	4,950	8.1	25,691	1,845	23,846	7.2	1.8	2.2	0.5
30-40	4,548	7.5	36,079	3,774	32,305	10.5	2.3	2.7	1.0
40-50	4,111	6.8	46,138	6,039	40,099	13.1	2.6	3.0	1.4
50-75	9,868	16.2	65,232	10,704	54,529	16.4	8.9	9.8	6.0
75-100	9,751	16.0	89,728	18,042	71,686	20.1	12.1	12.7	10.0
100-200	14,579	24.0	147,153	35,858	111,295	24.4	29.6	29.5	29.8
200-500	4,418	7.3	304,072	81,527	222,545	26.8	18.5	17.9	20.5
500-1,000	807	1.3	708,944	197,344	511,600	27.8	7.9	7.5	9.1
More than 1,000	373	0.6	3,020,335	999,668	2,020,667	33.1	15.6	13.7	21.3
All	60,792	100.0	119,264	28,849	90,415	24.2	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-7).

(1) Baseline is current law. Proposal extends all 2001 and 2003 individual income tax cuts; reduces the OASDI tax rate on employees to 4.2%; increases AMT exemption to \$74,450 for joint filers (\$48,450 for others) and allows personal non-refundable credits regardless of tentative AMT; and extends the following provisions: \$3,000 unindexed threshold for the refundable child tax credit; the \$5,000 (indexed for inflation after 2009) increase in the earned income tax credit plateau and the 45-percent credit rate for families with three or more qualifying children; the American Opportunity Tax Credit for education expenses; the above the line deduction for education expenses; the educator expense deduction; and the deduction for state and local general sales taxes. The proposal sets the effective exemption for the estate tax at \$5 million with a rate of 35 percent.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

Table T10-0272
Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 as Considered by the Senate
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Level, 2011 ¹
Detail Table - Head of Household Tax Units

Cash Income Level (thousands of 2009 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	86.1	0.0	7.4	4.0	-562	86.7	-2.6	-4.1	-8.0	-17.3
10-20	89.6	0.0	6.6	13.3	-1,083	140.7	-7.6	-10.6	-6.9	-11.8
20-30	96.5	0.0	6.5	16.2	-1,594	-118.3	-5.5	-1.2	-6.2	-1.0
30-40	98.0	0.0	6.0	15.0	-1,858	-40.8	-1.5	10.1	-5.2	7.5
40-50	98.9	0.0	5.4	11.0	-2,076	-26.8	1.0	13.9	-4.5	12.3
50-75	99.4	0.0	5.2	17.2	-2,663	-21.3	4.0	29.7	-4.2	15.6
75-100	98.9	0.0	5.6	10.3	-3,813	-19.3	3.1	20.1	-4.4	18.3
100-200	99.8	0.0	4.7	7.3	-4,755	-14.1	4.3	20.8	-3.5	21.3
200-500	99.9	0.0	3.4	2.1	-7,533	-9.9	2.1	8.8	-2.5	22.7
500-1,000	99.8	0.0	3.9	0.9	-19,587	-10.8	0.9	3.6	-2.9	23.6
More than 1,000	99.9	0.0	6.5	2.7	-128,989	-12.5	1.9	8.7	-4.3	29.8
All	94.4	0.0	5.7	100.0	-1,847	-31.8	0.0	100.0	-4.9	10.4

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2011 ¹

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre- Tax Income	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	3,210	13.3	6,992	-649	7,641	-9.3	2.4	3.1	-1.5
10-20	5,467	22.6	15,684	-770	16,454	-4.9	9.3	11.5	-3.0
20-30	4,540	18.8	25,742	1,348	24,394	5.2	12.7	14.2	4.4
30-40	3,604	14.9	35,672	4,549	31,123	12.8	14.0	14.4	11.7
40-50	2,355	9.7	45,878	7,733	38,145	16.9	11.7	11.5	13.0
50-75	2,878	11.9	63,396	12,521	50,875	19.8	19.8	18.8	25.7
75-100	1,203	5.0	87,509	19,790	67,719	22.6	11.4	10.4	17.0
100-200	686	2.8	135,910	33,721	102,188	24.8	10.1	9.0	16.5
200-500	123	0.5	300,576	75,841	224,735	25.2	4.0	3.6	6.7
500-1,000	21	0.1	685,462	181,314	504,149	26.5	1.6	1.4	2.8
More than 1,000	9	0.0	3,016,510	1,028,871	1,987,640	34.1	3.0	2.4	6.8
All	24,178	100.0	38,064	5,802	32,262	15.2	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-7).

(1) Baseline is current law. Proposal extends all 2001 and 2003 individual income tax cuts; reduces the OASDI tax rate on employees to 4.2%; increases AMT exemption to \$74,450 for joint filers (\$48,450 for others) and allows personal non-refundable credits regardless of tentative AMT; and extends the following provisions: \$3,000 unindexed threshold for the refundable child tax credit; the \$5,000 (indexed for inflation after 2009) increase in the earned income tax credit plateau and the 45-percent credit rate for families with three or more qualifying children; the American Opportunity Tax Credit for education expenses; the above the line deduction for education expenses; the educator expense deduction; and the deduction for state and local general sales taxes. The proposal sets the effective exemption for the estate tax at \$5 million with a rate of 35 percent.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

Table T10-0272
Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 as Considered by the Senate
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Level, 2011 ¹
Detail Table - Tax Units with Children

Cash Income Level (thousands of 2009 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	86.9	0.0	8.0	1.1	-599	68.3	-0.4	-0.7	-9.0	-22.3
10-20	96.4	0.0	7.5	3.8	-1,285	100.4	-1.2	-2.0	-8.1	-16.2
20-30	98.7	0.0	8.3	5.4	-2,051	-222.0	-1.3	-0.8	-8.0	-4.4
30-40	99.3	0.0	7.6	5.5	-2,409	-56.6	-0.9	1.1	-6.7	5.2
40-50	99.7	0.0	6.9	4.8	-2,672	-36.4	-0.5	2.2	-5.8	10.2
50-75	99.8	0.0	5.8	10.1	-3,074	-25.4	-0.5	7.7	-4.7	14.0
75-100	99.9	0.0	6.2	12.4	-4,361	-23.0	-0.3	10.8	-4.9	16.4
100-200	100.0	0.0	6.5	28.1	-7,177	-19.5	0.4	30.1	-4.9	20.1
200-500	99.9	0.0	4.9	12.5	-10,677	-12.9	2.0	21.9	-3.5	23.9
500-1,000	99.9	0.0	4.7	4.7	-23,824	-11.4	1.0	9.4	-3.4	26.0
More than 1,000	99.8	0.0	6.9	11.6	-137,885	-13.0	1.8	20.1	-4.5	30.1
All	98.1	0.0	6.3	100.0	-4,335	-20.7	0.0	100.0	-4.8	18.5

**Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2011 ¹**

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre- Tax Income	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	
Less than 10	3,802	7.8	6,626	-878	7,503	-13.2	0.6	0.9	-0.3
10-20	6,286	12.9	15,820	-1,281	17,101	-8.1	2.3	3.2	-0.8
20-30	5,585	11.4	25,751	924	24,827	3.6	3.3	4.1	0.5
30-40	4,840	9.9	35,828	4,259	31,569	11.9	3.9	4.5	2.0
40-50	3,830	7.8	45,994	7,348	38,647	16.0	4.0	4.4	2.7
50-75	6,945	14.2	64,798	12,117	52,681	18.7	10.2	10.9	8.2
75-100	6,016	12.3	89,302	18,982	70,320	21.3	12.2	12.5	11.1
100-200	8,298	17.0	147,100	36,759	110,341	25.0	27.7	27.1	29.7
200-500	2,472	5.1	302,766	82,918	219,848	27.4	17.0	16.1	20.0
500-1,000	414	0.9	710,942	208,406	502,536	29.3	6.7	6.2	8.4
More than 1,000	178	0.4	3,059,211	1,057,717	2,001,493	34.6	12.4	10.6	18.3
All	48,902	100.0	89,975	20,998	68,977	23.3	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-7).

Note: Tax units with children are those claiming an exemption for children at home or away from home.

(1) Baseline is current law. Proposal extends all 2001 and 2003 individual income tax cuts; reduces the OASDI tax rate on employees to 4.2%; increases AMT exemption to \$74,450 for joint filers (\$48,450 for others) and allows personal non-refundable credits regardless of tentative AMT; and extends the following provisions: \$3,000 unindexed threshold for the refundable child tax credit; the \$5,000 (indexed for inflation after 2009) increase in the earned income tax credit plateau and the 45-percent credit rate for families with three or more qualifying children; the American Opportunity Tax Credit for education expenses; the above the line deduction for education expenses; the educator expense deduction; and the deduction for state and local general sales taxes. The proposal sets the effective exemption for the estate tax at \$5 million with a rate of 35 percent.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

Table T10-0272
Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 as Considered by the Senate
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Level, 2011 ¹
Detail Table - Elderly Tax Units

Cash Income Level (thousands of 2009 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	16.9	0.0	0.6	0.1	-36	-19.7	0.0	0.1	-0.6	2.3
10-20	23.1	0.0	0.5	0.7	-71	-17.0	0.0	0.7	-0.5	2.2
20-30	46.5	0.0	1.1	1.7	-262	-21.3	-0.1	1.3	-1.0	3.8
30-40	64.0	0.0	1.7	2.4	-582	-23.9	-0.1	1.6	-1.6	5.2
40-50	70.8	0.0	1.5	1.8	-627	-18.7	0.0	1.6	-1.4	5.9
50-75	91.9	0.0	2.8	9.0	-1,573	-21.2	-0.4	7.0	-2.5	9.2
75-100	97.0	0.0	3.2	7.7	-2,376	-17.6	0.0	7.5	-2.7	12.6
100-200	98.5	0.0	4.8	22.8	-5,534	-18.2	-0.2	21.4	-3.8	17.1
200-500	99.4	0.0	6.6	21.2	-14,814	-18.2	-0.2	19.9	-4.9	21.8
500-1,000	97.5	0.0	6.1	9.7	-30,772	-15.7	0.2	10.9	-4.4	23.7
More than 1,000	99.5	0.0	7.7	22.9	-154,106	-14.6	0.9	27.9	-5.1	29.5
All	60.1	0.0	4.2	100.0	-2,434	-17.3	0.0	100.0	-3.4	16.1

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2011 ¹

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre- Tax Income	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	2,517	8.5	6,521	182	6,339	2.8	0.8	0.9	0.1
10-20	6,646	22.4	15,554	419	15,135	2.7	4.8	5.8	0.7
20-30	4,645	15.7	25,360	1,231	24,129	4.9	5.5	6.5	1.4
30-40	2,955	10.0	35,803	2,436	33,367	6.8	4.9	5.7	1.7
40-50	2,048	6.9	46,230	3,363	42,867	7.3	4.4	5.1	1.7
50-75	4,138	14.0	63,797	7,423	56,373	11.6	12.3	13.5	7.4
75-100	2,347	7.9	88,272	13,481	74,791	15.3	9.7	10.2	7.6
100-200	2,969	10.0	145,766	30,480	115,286	20.9	20.2	19.9	21.7
200-500	1,035	3.5	305,561	81,329	224,231	26.6	14.8	13.5	20.1
500-1,000	228	0.8	698,096	196,055	502,042	28.1	7.4	6.6	10.7
More than 1,000	107	0.4	3,050,579	1,053,493	1,997,086	34.5	15.3	12.4	27.0
All	29,671	100.0	72,215	14,089	58,126	19.5	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-7).

Note: Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.

(1) Baseline is current law. Proposal extends all 2001 and 2003 individual income tax cuts; reduces the OASDI tax rate on employees to 4.2%; increases AMT exemption to \$74,450 for joint filers (\$48,450 for others) and allows personal non-refundable credits regardless of tentative AMT; and extends the following provisions: \$3,000 unindexed threshold for the refundable child tax credit; the \$5,000 (indexed for inflation after 2009) increase in the earned income tax credit plateau and the 45-percent credit rate for families with three or more qualifying children; the American Opportunity Tax Credit for education expenses; the above the line deduction for education expenses; the educator expense deduction; and the deduction for state and local general sales taxes. The proposal sets the effective exemption for the estate tax at \$5 million with a rate of 35 percent.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.